

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Lindengate**

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

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for the Year Ended 31 December 2023**

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**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Lindengate provides a range of wellbeing programmes covering all ages for those with low to moderate mental health needs. The charity's focus is on early intervention, prevention and mental health maintenance by providing different levels of support through social and therapeutic horticulture (STH). Lindengate saw 2,804 people benefit from its activities in 2023; a 30% increase on 2022.

Lindengate had 208 active volunteers throughout 2023 whose support has been crucial. The benefit the charity gains from their hard work runs across activities such as maintaining the gardens, supporting programmes, generating trading income and assisting with fundraising activities. Many of our volunteers say their mental and physical wellbeing has benefitted as well.

**Fundraising review**

An additional fundraiser was recruited in the first half of 2023, adding specialist expertise in winning support from trusts and foundations. The expanded team delivered a 23% increase in donations to £343,444 in 2023, up from £279,142 in 2022. In addition, to celebrate Lindengate's 10th Anniversary two lunches and one dinner were held at Chequers, raising £38,276. Total 2023 income remained on a par with 2022, a commendable effort by management and staff during a year of significant change.

**FINANCIAL REVIEW**

**Financial review**

At the end of 2023 the charity's reserves were £175,799, an 85% increase on the 2022 figure of £94,791.

Action taken in early 2023 to reduce the cost base to a sustainable level, allied to greater day to day cost control, made a significant contribution to the improvement in financial performance compared with 2022.

Net income /expenditure generated a surplus of £81,008 in 2023 as opposed to a loss of £121,681 in 2022. This has stabilised the charity's finances and made it possible to aim for the long term goal of increasing reserves to the equivalent of six months expenditure.

**Outlook and Key Risks**

Lindengate has emerged out of 2023 financially stronger compared with 2022, enabling the charity to plan for the controlled growth of the impactful wellbeing services to meet an increasing demand.

To further enhance its management capabilities, Lindengate appointed an experienced Chief Executive Officer at the start of 2024, to take over from the General Manager who retired at the end of 2023. A new Chair of Trustees was also appointed, while several existing trustees reached the end of their terms throughout 2023.

A 3 year strategy will be produced in 2024 reengaging with the Charity's core purpose and focussed on how the wellbeing services offered can be grown to support more people. Raising the necessary funds to sustainably run the Charity remains challenging in an increasingly competitive environment. The Charity's ability to adapt and diversify its fundraising activities will be key, driven by the new leadership and management team, supported by an amazingly driven and resourceful staff and team of volunteers.

## **Lindengate**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Trustees are appointed for a term of three years, according to the needs of the charity by the Trustees. A Trustee's appointment is subject to a formal resolution by the Trustees at a properly convened meeting.

Trustees may be recruited from the existing body of volunteers or as a result of an external search.

The CIO is required to have a minimum of three charity trustees. There is no maximum number of trustees that may be appointed to Lindengate.

The Trustees appointed a General Manager (Mr M Cole) in 2023 and approved the management structure reporting to the General Manager. Mr M Cole retired at the end of 2023, and the trustees appointed a Chief Executive Officer (Mr B Brady) to succeed him at the start of 2024.

The Chief Executive Officer is required to operate within the terms of delegated authorities as agreed with the Trustees from time to time.

Newly appointed Trustees are provided with key documents relating to the charity and attend briefings with the Chief Executive Officer and the senior management team.

The Trustees are not entitled to any remuneration for their services. Staff salary levels are regularly reviewed taking account of independent external advice.

The object of the charity is to improve people's mental health, physical health and wellbeing through the provision of nature based activities in horticulture, gardening, environmental conservation, heritage skills, arts and craft, woodworking and education.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1153868

##### **Principal address**

The Old Allotment Site  
Next To Dobbies Garden Centre  
Aylesbury Road  
Aylesbury  
Wendover  
HP22 6BD

##### **Trustees**

Mr Paul Miles (Chairman) (resigned 15.11.23)  
Mr Anton Wellenreiter (resigned 28.2.24)  
Mr Stuart Siddall (resigned 2.1.24)  
Mr Brian Patrick Brady (appointed 28.6.23) (resigned 16.10.23)  
Dr Judith Maybrey White (appointed 6.7.23) (resigned 8.7.24)  
Dr Elaine Janice King (resigned 31.3.24)  
Mr Roger Francis John Smith (appointed 11.10.23)  
Mr Giles Flaxton (appointed 14.12.23)  
Mr Francis John Durden (appointed 19.12.23)  
Ms Nicola Jane Dolan (appointed 13.5.24)

**Lindengate**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Approved by order of the board of trustees on .....<sup>02/09/2024</sup> and signed on its behalf by:

*Frank Durden*

.....  
Mr Francis John Durden - Trustee

**Independent Examiner's Report to the Trustees of  
Lindengate**

**Independent examiner's report to the trustees of Lindengate**

I report to the charity trustees on my examination of the accounts of Lindengate (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Dux Advisory Ltd*

Shaun Brownsmith FCA

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Date: 05/09/2024  
.....

**Lindengate**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

		Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	343,443	-	343,443	279,142
<b>Charitable activities</b>					
Charitable activities	3	29,486	152,776	182,262	243,244
Other income		10,708	-	10,708	14,688
<b>Total</b>		<u>383,637</u>	<u>152,776</u>	<u>536,413</u>	<u>537,074</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	107,844	-	107,844	102,982
<b>Charitable activities</b>					
Charitable activities	5	232,050	115,512	347,562	555,773
<b>Total</b>		<u>339,894</u>	<u>115,512</u>	<u>455,406</u>	<u>658,755</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	43,743 (807)	37,264 807	81,007 -	(121,681) -
<b>Net movement in funds</b>		<u>42,936</u>	<u>38,071</u>	<u>81,007</u>	<u>(121,681)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,800	89,991	94,791	216,472
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,736</u></u>	<u><u>128,062</u></u>	<u><u>175,798</u></u>	<u><u>94,791</u></u>

The notes form part of these financial statements

**Lindengate**

**Balance Sheet  
31 December 2023**

		Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	10	21,518	-	21,518	30,208
<b>CURRENT ASSETS</b>					
Stocks	11	3,582	-	3,582	3,597
Debtors	12	43,324	-	43,324	76,441
Cash in hand		93,633	128,062	221,695	104,463
		<u>140,539</u>	<u>128,062</u>	<u>268,601</u>	<u>184,501</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(114,321)	-	(114,321)	(119,918)
<b>NET CURRENT ASSETS</b>		<u>26,218</u>	<u>128,062</u>	<u>154,280</u>	<u>64,583</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,736	128,062	175,798	94,791
<b>NET ASSETS</b>		<u>47,736</u>	<u>128,062</u>	<u>175,798</u>	<u>94,791</u>
<b>FUNDS</b>	14				
Unrestricted funds				47,736	4,800
Restricted funds				128,062	89,991
<b>TOTAL FUNDS</b>				<u>175,798</u>	<u>94,791</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 02/09/2024 and were signed on its behalf by:

*Frank Durden*

Mr Francis John Durden - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Critical estimates and judgements**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred. Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Plant and machinery	5 years
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**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.12.23	31.12.22
	£	£
Donations	173,476	81,023
Grants	169,967	198,119
	<u>343,443</u>	<u>279,142</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Grants	<u>169,967</u>	<u>198,119</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**3. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.23	31.12.22
	Activity	£	£
Fees from gardeners	Charitable activities	119,271	183,862
Trading income	Charitable activities	62,991	59,382
		<u>182,262</u>	<u>243,244</u>

**4. RAISING FUNDS****Raising donations and legacies**

	31.12.23	31.12.22
	£	£
Staff costs	59,199	81,072
Fundraising event costs	2,356	736
Promotional costs	46,289	21,174
	<u>107,844</u>	<u>102,982</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>280,030</u>	<u>67,532</u>	<u>347,562</u>

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Charitable activities	<u>37,187</u>	<u>30,345</u>	<u>67,532</u>

**7. AUDITORS' REMUNERATION**

	31.12.23	31.12.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>4,684</u>	<u>3,945</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**9. STAFF COSTS**

	31.12.23	31.12.22
	£	£
Wages and salaries	132,976	404,583
Social security costs	31,579	52,656
Other pension costs	28,539	28,499
	<u>193,094</u>	<u>485,738</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Employees	<u>17</u>	<u>27</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023	119,012	279	119,291
Additions	<u>-</u>	<u>1,378</u>	<u>1,378</u>
At 31 December 2023	<u>119,012</u>	<u>1,657</u>	<u>120,669</u>
<b>DEPRECIATION</b>			
At 1 January 2023	89,019	64	89,083
Charge for year	<u>9,883</u>	<u>185</u>	<u>10,068</u>
At 31 December 2023	<u>98,902</u>	<u>249</u>	<u>99,151</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>20,110</u>	<u>1,408</u>	<u>21,518</u>
At 31 December 2022	<u>29,993</u>	<u>215</u>	<u>30,208</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. STOCKS**

31.12.23	31.12.22
£	£
Stocks	
3,582	3,597
<u>3,582</u>	<u>3,597</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.23	31.12.22
£	£
Trade debtors	
37,721	64,620
Other debtors	
114	1,710
Prepayments and accrued income	
5,489	10,111
<u>43,324</u>	<u>76,441</u>
<u>43,324</u>	<u>76,441</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.23	31.12.22
£	£
Trade creditors	
171	-
Taxation and social security	
3,563	7,422
Other creditors	
110,587	112,496
<u>114,321</u>	<u>119,918</u>
<u>114,321</u>	<u>119,918</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	4,800	43,743	(807)	47,736
<b>Restricted funds</b>				
Office Cabin	1,640	(1,640)	-	-
Volunteer Hub	2,260	(2,260)	-	-
Reserves	6,000	(6,000)	-	-
Memory Pathways	6,025	(6,025)	-	-
Secure Storage Units	1,888	(1,888)	-	-
Shady Shelter	1,396	(1,396)	-	-
Potting Shed & Office Extension	2,689	(2,689)	-	-
Kitchen Garden	4,000	(4,000)	-	-
Giants Armchair Terrace	(6)	-	6	-
Woodworking Facility	1,304	-	-	1,304
Groundworks	427	(427)	-	-
You've LGF	153	(153)	-	-
Gift Aid	390	(390)	-	-
Outdoor Furniture	17	(17)	-	-
Older Gardeners	-	3,750	-	3,750
Rest & Reflect	100	(100)	-	-
Through The Gate	4,210	(4,210)	-	-
Volunteens LGF360				
	156	(157)	1	-
Planted LGF363				
	(800)	-	800	-
Apothecary Garden LGF375				
	10,000	(5,814)	-	4,186
Bernwood Sign				
	1,000	-	-	1,000
Conservation Area	14,142	(292)	-	13,850
Green Volunteens				
	10,500	(2,500)	-	8,000
Training	2,599	(2,599)	-	-
Womens Wellbeing Group				
	7,492	-	-	7,492
Heritage Orchard Swale LGF428				
	2,909	(202)	-	2,707
Open Gardens LGF434				
	9,000	(8,500)	-	500

**Lindengate**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Wellbeing Pathways LGF435

	-	21,000	-	21,000
Education and Community Hub LGF436				

	-	20,000	-	20,000
Yurt Furnishings LGF443				

	500	-	-	500
White Goods LGF446				

	-	370	-	370
Woodworkshop LGF450				

	-	200	-	200
Young People,Through the Gate,Open Gardens				

	-	9,243	-	9,243
Paths,Signage,Training LGF455				

	-	11,150	-	11,150
Flood Awareness LGF461				

	-	9,914	-	9,914
Furniture LGF464				

	-	1,500	-	1,500
Tree Nursery				

	-	11,396	-	11,396

	89,991	37,264	807	128,062

<b>TOTAL FUNDS</b>	94,791	81,007	-	175,798

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	383,637	(339,894)	43,743
<b>Restricted funds</b>			
Office Cabin	-	(1,640)	(1,640)
Volunteer Hub	-	(2,260)	(2,260)
Reserves	-	(6,000)	(6,000)
Memory Pathways	5,000	(11,025)	(6,025)
Secure Storage Units	-	(1,888)	(1,888)
Shady Shelter	-	(1,396)	(1,396)
Potting Shed & Office Extension	-	(2,689)	(2,689)
Kitchen Garden	-	(4,000)	(4,000)
Groundworks	-	(427)	(427)
You've LGF	-	(153)	(153)
Gift Aid	-	(390)	(390)
Outdoor Furniture	-	(17)	(17)
Older Gardeners	7,500	(3,750)	3,750
Rest & Reflect	-	(100)	(100)
Through The Gate	-	(4,210)	(4,210)
Volunteens LGF360			
	-	(157)	(157)
Apothecary Garden LGF375			
	-	(5,814)	(5,814)
Conservation Area	-	(292)	(292)
Green Volunteens			
	10,000	(12,500)	(2,500)
Training	-	(2,599)	(2,599)
Womens Wellbeing Group			
	7,492	(7,492)	-
Older Gardeners LGF439	7,500	(7,500)	-
Heritage Orchard Swale LGF428			
	4,565	(4,767)	(202)
Open Gardens LGF434			
	5,000	(13,500)	(8,500)
Wellbeing Pathways LGF435			
	35,000	(14,000)	21,000



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Education and Community Hub LGF436

Yurt Furnishings LGF443	20,000	-	20,000
White Goods LGF446	1,090	(1,090)	-
10th Anniversay, Staff Xmas LGF450	1,922	(1,552)	370
Woodworkshop LGF450	1,000	(1,000)	-
Young People,Through the Gate,Open Gardens	200	-	200
Paths,Signage,Training LGF455	9,243	-	9,243
Flood Awareness LGF461	11,850	(700)	11,150
Furniture LGF464	9,914	-	9,914
Tree Nursery	1,500	-	1,500
	<u>14,000</u>	<u>(2,604)</u>	<u>11,396</u>
	<u>152,776</u>	<u>(115,512)</u>	<u>37,264</u>
<b>TOTAL FUNDS</b>	<u><u>536,413</u></u>	<u><u>(455,406)</u></u>	<u><u>81,007</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	102,243	(97,443)	4,800
<b>Restricted funds</b>			
Office Cabin	1,640	-	1,640
Volunteer Hub	2,260	-	2,260
Bee Keeping	498	(498)	-
Reserves	6,000	-	6,000
Memory Pathways	5,989	36	6,025
Secure Storage Units	1,888	-	1,888
Sensory Garden & Pond	3,108	(3,108)	-
Shady Shelter	3,286	(1,890)	1,396
Potting Shed & Office Extension	2,689	-	2,689
Alpine Bed	330	(330)	-
Core Resources	10,000	(10,000)	-
Welcome Area	79	(79)	-
Sound and Light Area	2,052	(2,052)	-
Young People (16-24)	5,000	(5,000)	-
Rill (Sensory Garden)	3,200	(3,200)	-
ADS & Complex Needs	3,750	(3,750)	-
ACT Foundation	534	(534)	-
Wildflower Development	52	(52)	-
Kitchen Garden	6,449	(2,449)	4,000
Butterfly Conservation	1,163	(1,163)	-
Giants Armchair Terrace	2,254	(2,260)	(6)
Companion Seating	105	(105)	-
Woodworking Facility	1,304	-	1,304
Tools & Equipment	142	(142)	-
Groundworks	2,765	(2,338)	427
You've LGF	153	-	153
Gift Aid	390	-	390
Nature Connection	9,273	(9,273)	-
Outdoor Furniture	17	-	17
Older Gardeners	7,500	(7,500)	-
Rest & Reflect	6,832	(6,732)	100
Through The Gate	12,697	(8,487)	4,210
Support The Supporter	2,000	(2,000)	-
Volunteers LGF360			
	156	-	156
Planted LGF363			
	-	(800)	(800)

**Lindengate**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Heritage Orchard LGF370

	3,674	(765)	2,909
Apothecary Garden LGF375			

	5,000	5,000	10,000
Bernwood Sign			

	-	1,000	1,000
Conservation Area	-	14,142	14,142
Green Volunteens			

	-	10,500	10,500
Open Gardens	-	9,000	9,000
Training	-	2,599	2,599
Womens Wellbeing Group			

	-	7,492	7,492
Yurt Furniture	-	500	500

	114,229	(24,238)	89,991
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<b>TOTAL FUNDS</b>	216,472	(121,681)	94,791
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	422,223	(519,666)	(97,443)
<b>Restricted funds</b>			
Bee Keeping	-	(498)	(498)
Memory Pathways	15,000	(14,964)	36
Sensory Garden & Pond	-	(3,108)	(3,108)
Shady Shelter	-	(1,890)	(1,890)
Alpine Bed	-	(330)	(330)
Core Resources	-	(10,000)	(10,000)
Welcome Area	-	(79)	(79)
Sound and Light Area	-	(2,052)	(2,052)
Young People (16-24)	-	(5,000)	(5,000)
Rill (Sensory Garden)	-	(3,200)	(3,200)
ADS & Complex Needs	-	(3,750)	(3,750)
ACT Foundation	-	(534)	(534)
Wildflower Development	-	(52)	(52)
Kitchen Garden	-	(2,449)	(2,449)
Butterfly Conservation	-	(1,163)	(1,163)
Giants Armchair Terrace	-	(2,260)	(2,260)
Companion Seating	-	(105)	(105)
Tools & Equipment	-	(142)	(142)
Groundworks	-	(2,338)	(2,338)
Nature Connection	-	(9,273)	(9,273)
Older Gardeners	7,500	(15,000)	(7,500)
Rest & Reflect	-	(6,732)	(6,732)
Through The Gate	25,259	(33,746)	(8,487)
Support The Supporter	-	(2,000)	(2,000)
Planted LGF363			
	-	(800)	(800)
Heritage Orchard LGF370			
	-	(765)	(765)
Apothecary Garden LGF375			
	5,000	-	5,000
Bernwood Sign			
	1,000	-	1,000
Conservation Area	15,000	(858)	14,142
Green Volunteers			
	20,000	(9,500)	10,500
Open Gardens	12,000	(3,000)	9,000

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

Training	5,000	(2,401)	2,599
Womens Wellbeing Group			
	7,492	-	7,492
Yurt Furniture	500	-	500
Yurt Garden			
	1,100	(1,100)	-
	<u>114,851</u>	<u>(139,089)</u>	<u>(24,238)</u>
<b>TOTAL FUNDS</b>	<u>537,074</u>	<u>(658,755)</u>	<u>(121,681)</u>

Each of the restricted funds is made up of a mixture of grant funding for specific projects as outlined below by the name given to each individual fund:

Office Cabin - grant for site enhancement.  
 Volunteer Hub - grant for volunteer support.  
 Bee Keeping - grant for site enhancement.  
 Reserves - grant for reserves.  
 Memory Pathways - grant for Older Weekly Participants.  
 Secure Storage Units - grant for site enhancement.  
 Sensory Garden & Pond - grant for site enhancement,  
 Shady Shelter - grant for site enhancement.  
 Potting Shed & Office Extension - grant for site enhancement.  
 Alpine Bed - grant for site enhancement.  
 Black Poplar Conservation - grant for increasing stock.  
 Welcome Area - grant for site enhancement.  
 Sound and Light Area - grant for site enhancement.  
 Young People (16-24) - grant for short programmes for young people.  
 Rill (Sensory Garden) - grant for site enhancement.  
 Core (Volunteer Admin) - grant for volunteer support.  
 ADS & Complex Needs - grant for weekly programme for complex needs.  
 Act Foundation - grant for site enhancement.  
 Wildflower Development - grant for site enhancement.  
 Kitchen Garden - grant for site enhancement.  
 Butterfly Conservation - grant for site enhancement.  
 Giants Armchair Terrace - grant for site enhancement.  
 Companion Seating - grant for site enhancement.  
 Woodworking Facility - grant for building woodworking cabin.  
 Complex Needs - grant for complex needs programmes.  
 Vulnerable Women - Tampon Tax Heart of Bucks grant.  
 Tools & Equipment - grant for purchase of tools and equipment.  
 Groundworks - grant for site enhancement.  
 You've LGF - grant for short programmes for young people.  
 Polytunnel Conservation - grant for polytunnel expenditure.  
 IT/ CRM - grant for IT equipment purchase.  
 New Office Block - grant for site enhancement.  
 Nature Connection - grant for short programme Nature Connection for all ages.  
 Outdoor Furniture - grant for site enhancement.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

iPads - IT equipment purchase.  
Memory Garden - grant for site enhancement.  
Rest & Reflect - grant for people requiring rest and reflection.  
Through the Gate - grant for short programme for apprentice volunteers.  
Support the Supporter - grant for short programme for carers  
Digger - grant for purchase of tools and equipment.  
Volunteens - grant for health promotion and work skills for ages 13-18.  
Planted - grant for mental health early intervention.  
Heritage Orchard - grant for mental health early intervention.  
Apothecary Garden - grant for a new apothecary garden.  
Older Gardeners - grant for weekly volunteers, rest and reflect for older people.  
Bernwood Sign - grant for joint woodwork project.  
Conservation Area - grant for site enhancement.  
Green Volunteens - grant for green volunteens weekly group .  
Open Gardens - grant for open gardens expenditure.  
Training - grant for staff training.  
Womens Wellbeing Group - grant for womens wellbeing monthly group.  
Yurt Furniture - grant for yurt furniture.  
Yurt Garden - grant for yurt garden plants.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023 (2022: £NIL).

# Lindengate

## Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	173,476	81,023
Grants	169,967	198,119
	<hr/>	<hr/>
	343,443	279,142
<b>Charitable activities</b>		
Fees from gardeners	119,271	183,862
Trading income	62,991	59,382
	<hr/>	<hr/>
	182,262	243,244
<b>Other income</b>		
Commercial fundraising income	10,708	14,688
	<hr/>	<hr/>
<b>Total incoming resources</b>	536,413	537,074
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	59,199	81,072
Fundraising event costs	2,356	736
Promotional costs	46,289	21,174
	<hr/>	<hr/>
	107,844	102,982
<b>Charitable activities</b>		
Wages	73,777	323,511
Social security	31,579	52,656
Pensions	28,539	28,499
Hire of plant and machinery	5,520	5,762
Other operating leases	2,000	2,000
Rates and water	2,600	1,038
Advertising	-	2,574
Gardener costs	97,360	10,609
Volunteer costs	262	600
Site development	16,730	7,257
Site maintenance and consumables	21,663	19,030
Staff Welfare	-	3,226
	<hr/>	<hr/>
	280,030	456,762

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**Lindengate**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>Support costs</b>		
<b>Management</b>		
Insurance	5,813	6,197
Other costs	1,413	2,035
Training	4,419	10,996
Office costs	15,474	19,118
Plant and machinery	10,068	13,221
	<hr/> 37,187	<hr/> 51,567
 <b>Governance costs</b>		
Auditors' remuneration	4,684	3,945
Accountancy and legal fees	25,661	43,499
	<hr/> 30,345	<hr/> 47,444
 Total resources expended	<hr/> 455,406	<hr/> 658,755
 <b>Net income/(expenditure)</b>	 <hr/> <hr/> 81,007	 <hr/> <hr/> (121,681)

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